

**WEST DIVIDE WATER CONSERVANCY DISTRICT
818 Taughenbaugh Blvd., Suite 101
Rifle, Colorado 81650**

**MINUTES OF BOARD OF DIRECTORS MEETING
October 20, 2025**

CALL TO ORDER

The regular Board of Directors meeting was called to order at the District office at 9:00 a.m. by President Samuel B. Potter.

ROLL CALL

The following directors were present: President Samuel B. Potter, Vice President Brad Mollman, Treasurer Tom Jankovsky and Secretary Christopher Treese (left at 1:05pm). Director Kelly Couey was absent. Also in attendance were Tammy Keenan, Office Manager; Wendy Ryan, BBA Water, Inc. via zoom; Edward B. Olszewski, Counsel; Tiffanie Rudow, Accountant; Water Commissioners, Glen Lund and Dave Hale; Brian Blair, Auditor, via zoom; Dan Roberts and Norma Walker, Energy Development Partners and Janelle Edmiston, Public

PUBLIC COMMENT

There was no comment from the public.

DAN ROBERTS

Dan Roberts and Norma Walker with Energy Development Partners discussed their future plans with the board.

MINUTES

Tom Jankovsky moved the minutes of the August 21, 2025 meeting be approved as received; Brad Mollman seconded; motion carried.

FINANCE REPORT

Bills to be Paid: Christopher Treese moved to ratify the attached list of bills from 9/10/25; Brad Mollman seconded; motion carried.

Bills to be Paid: Christopher Treese moved the attached list of bills be paid; Brad Mollman seconded; motion carried.

Financial Statements: Tom Jankovsky moved the August and September 2025, Financial Statements prepared by Barnes, Pearson & Rudow, LLC be accepted; Christopher Treese seconded; motion carried.

Barnes Pearson & Rudow PC 2026 Budget Engagement Letter: Tom Jankovsky moved and directed the President to accept and sign the engagement letter not to exceed \$4850 at \$180 per hour; Christopher Treese seconded; motion carried.

Blair and Associates Representation Letter: Counsel advised the board that this letter was standard and directed the President and Office Manager to sign. Tom Jankovsky moved and directed the President and Office Manager to accept and sign the representation letter; Christopher Treese seconded; motion carried.

2024 AUDIT

Brian Blair of Blair and Associates, P.C. presented the 2024 audit and addressed questions and concerns; Tom Jankovsky moved acceptance of the audit with changes to page 16; seconded by Brad Mollman; audit was accepted.

WATER RESOURCES REPORT

Glen Lund and Dave Hale reported about the employment changes at the division. Dwight Whitehead has officially retired and his replacement is Melissa Behlow. Caleb Foy has left for the Colorado River District and James Heath is retiring at the end of 2025.

GRIFFIN SPRINGS

The board discussed the letter from the Division with Glen Lund and Dave Hale. The board presented a letter that was drafted to help clarify the next steps for the homeowners. The letter will be sent to all homeowners after the meeting and will include copies to the water commissioners.

DRAFT 2026 BUDGETS

Tiffanie Rudow presented the 2026 budget and the board discussed the numbers.

RATES

Tom Jankovsky moved a varying rate increase for fees and plans; seconded by Brad Mollman; motion carried.

WATER CONTRACTS

Assignments

Tom Jankovsky moved approval of the following assignments; seconded by Christopher Treese; motion carried; assignments approved.

Sunlight Valley Holdings, LLC assignment from **Dustin Germano**, 1.00 a.f domestic, General Stored Water.

Harvey Gap Ranch, LLC assignment from **Steven and Robin Robinson**, 1.00 a.f domestic, Silt Interconnect.

Kathryn A. Beiser and Jeffrey R. Clark assignment from **Michael James Cuseo and Michelle Ann Kiese**, 1.0 a.f domestic, General Stored Water.

Amendments

Francisco De Jesus Rivera: Christopher Treese moved to approve the amendment from 1 acre foot to 1 acre foot and adding a second home, General Stored Water; seconded by Tom Jankovsky; motion carried.

Contracts

Timothy Wittenberg; Christopher Treese moved approval of this water allotment contract, 1.00 a.f., domestic, General Stored Water; seconded by Brad Mollman; motion carried.

Timothy Simonds; Christopher Treese moved approval of this water allotment contract, 1.00 a.f., domestic, Silt Interconnect; seconded by Tom Jankovsky; motion carried.

CHRIS MANERA WATER RIGHTS

This discussion was tabled for the month.

JOLLEY PUMP STATION REVIEW

Brad Mollman reported on the site visit to the Jolley Pump station. The pump is a high value pump without much demand; however, there is no permanent water intake structure in the river. The pump doesn't really fit into the Districts plans.

RIVER DISTRICT REPORT

No report this month.

ROUNDTABLE REPORT

Christopher Treese reported on upcoming events and will be attending the IBCC roundtable meeting.

HYDROLOGISTS' REPORT

Wendy Ryan provided Water Watch and Augmentation reports and an oral report on ongoing projects.

The Annual Accounting has begun and will be a big focus this month.

FOURMILE

Chris Hays will conduct an additional release on Monday, October 20, 2025. Reservoir # 3 is very low and a near 5 a.f. release is needed. This will most likely be released from # 2.

USBR Small Storage Project Grants are open. The application deadline is April 17, 2026. In order to participate a "small storage feasibility study" would need to be submitted in February. The Small Storage Program is only a 25% federal cost share. The board discussed this and determined it is not in a position to do this at this time as the cost share is too low.

FLANNERY

The site visit with potential contractors has been rescheduled for next Wednesday due to wet conditions. Flannery was successfully drained but there are still questions regarding the siphon.

CRYSTAL RIVER

Wendy Ryan and Counsel met with CWCB to discuss 102(3)(b) protections for the ISF and the HUP protections. Wendy Ryan also met with Martin and Wood who represent Pitkin County, both meetings went well.

Ongoing projects are:

- A pricing structure needs to be determined. Marble will be the largest user and needs to include this in their budget.
- Contracts/reservation agreements need to be in place with at least the initial structures included
- IGA with BWCD is needed to demonstrate "Can and Will"
- Need to work with CPW on measuring devices for Beaver Lake
- A preliminary technical report has been updated to include HUP/ISF protections for specific water rights

ACTIVE CALLS

Rifle Creek - Call released at Grand Tunnel 9/26

Fourmile Creek – 5/16/25 (Atkinson is swing right)

Threemile creek – Flannery Ditch 5/22-current; Eby Sullivan 7/14-8/22

East Divide/Divide – 4/9 – 9/27

Mainstem – Shoshone 7/1 – current and Cameo 7/14 – 10/11

Elk Creek – Ware and Hinds 7/10 – 10/7

ATTORNEY'S REPORT

Received written and oral report from counsel.

Tom Jankovsky moved to sign and accept the Paqarina Ranch, LLC lease for an additional year; Brad Mollman seconded: motion approved.

NEW BUSINESS

Lara Fergen has 5 shares of Farmers Irrigation – West Divide offered \$6000 per share and she has come back with \$8000 per share. The Board decided to counter at \$7000 per share.

The next meeting will be Thursday November 20, 2025 and the December meeting will be Thursday December 11, 2025.

DIRECTORS' COMMENTS

There were no comments this month.

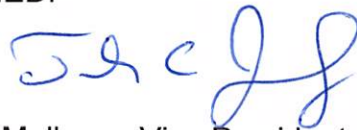
EXECUTIVE SESSION

Tom Jankovsky moved to go into executive session per CRS 24-6-402(4) to discuss Tammy Keenan's annual review at 12:50 p.m.; Christopher Treese seconded; motion carried. At 1:00 p.m. the meeting moved out of executive session. Tom Jankovsky moved to give Tammy Keenan a 10% raise, an additional week of vacation and the traditional Christmas bonus; seconded by Christopher Treese; motion carried.

ADJOURN

Meeting adjourned at 2:00 p.m.

SIGNED:



Brad Mollman, Vice President

ATTEST:



Samuel B. Potter, President

August

Num	Name	Memo	Account	Amount
DD11	Keenan, Tamara S	Direct Deposit	5221 · Salary	2,720.34
eft	CEBT	TSK Health Ins	5222 · Medical Insurance--Employer	1,105.53
5794	Bookcliff Professional Building, LLC		5395 · Rent--Office unit	1,132.18
5794	Bookcliff Professional Building, LLC		5394 · Rent-Prop.Taxes/Ins/Utilities	200.00
eft	Edward Jones		2227 · Simple IRA Payable	119.24
eft	Edward Jones		2227 · Simple IRA Payable	278.22
eft	Capital One, F.S.B.	Comcast	5390 · Telephone & Internet	292.34
eft	Capital One, F.S.B.	Zoom	5390 · Telephone & Internet	18.37
eft	Capital One, F.S.B.	Postage	5300 · Postage/Box Rent/Etc.	51.74
eft	Capital One, F.S.B.	Water	5100 · Office Supplies	41.30
eft	Capital One, F.S.B.	Dropbox	5100 · Office Supplies	199.00
eft	Capital One, F.S.B.	Shredding	5100 · Office Supplies	80.00
eft	Capital One, F.S.B.	Postage paid envelopes	5100 · Office Supplies	2,206.96
eft	Capital One, F.S.B.	New Key for Flannery Siphon	1417 · Due From Fourmile Creek Fund	99.76
eft	Capital One, F.S.B.	Division of water - review Wheeler design repair	1417 · Due From Fourmile Creek Fund	1,589.73
eft	Electronic Federal Tax Payment System	84-0976632	2205-FICA/MED/FWT Payable	1,068.10
5796	Barnes, Pearson & Rudow, PC	Financials - August	5150 · Accounting	825.00
5797	Align Multimedia, LLC	13987	5397 · Website	75.00
				<u>12,102.81</u>

GENERAL STORED WATER

Num	Name	Memo	Account	Amount
2820	General Fund	3rd Qtr Reimbursement	7062 · Personnel Service Proration	10,775.75
2820	General Fund	3rd Qtr Reimbursement	7063 · Office Rent Proration	2,214.00
2820	General Fund	3rd Qtr Reimbursement	7064 · Directors Fees Proration	2,081.25
2820	General Fund	3rd Qtr Reimbursement	7061 · Accounting Fees Proration	3,600.50
2821	Garfield County Clerk and Recorder	Memorandums	7070 · Memorandum Recording Fees	215.00
2822	W.W. Wheeler	Task 4 - Geotechnical	Martin Grant	57,612.74
2823	BBA Water Consultants, Inc.	General	7032 · Hydrology--General	4,042.24
2823	BBA Water Consultants, Inc.	Piezometer readings, memos	7034 · Hydrology--Alsbury	175.00
2824	Olszewski & Massih, P.C.	Flannery	Flannery	414.00
2824	Olszewski & Massih, P.C.	General	7047 · Legal--General	741.00
2824	Olszewski & Massih, P.C.	Alsbury Diligence	Legal -- Alsbury Diligence	195.00
2824	Olszewski & Massih, P.C.	CRWCD	7047 · Legal--General	360.75
2824	Olszewski & Massih, P.C.	Contracts	7047 · Legal--General	48.75
2824	Olszewski & Massih, P.C.	Area A	7047 · Legal--General	312.00
2824	Olszewski & Massih, P.C.	Martin Diligence	Legal -- Martin Diligence	19.50
2824	Olszewski & Massih, P.C.	Toothache	7047 · Legal--General	48.75
				<u>82,856.23</u>

CRYSTAL RIVER

Num	Name	Memo	Account	Amount
1014	Olszewski & Massih, P.C.	Crystal River Aug Plan	Legal	3,607.50
1015	BBA Water Consultants, Inc	General	Hydrology	6,880.00
				<u>10,487.50</u>

FOURMILE CREEK

Num	Name	Memo	Account	Amount
2092	General Fund #1414008103	3rd Qtr Reimbursement	8056 · Rent--office Space Proration	439.25
2092	General Fund #1414008103	3rd Qtr Reimbursement	8058 · Accounting Fees Proration	714.25
2092	General Fund #1414008103	3rd Qtr Reimbursement	8057 · Directors fees Proration	413.00
2092	General Fund #1414008103	3rd Qtr Reimbursement	8059 · Personnel Service Proration	2,138.00
2093	General Fund #1414008103	Flannery Siphon Key	1550 · Due from Other Funds	99.76
2093	General Fund #1414008103	Division of Water - Review Wheeler Design Rep	1550 · Due from Other Funds	1,589.73
2094	Olszewski & Massih, P.C.	General	8050 · Legal--General	2,106.00
2094	Olszewski & Massih, P.C.	Zilm	8050 · Legal--General	477.75
2095	BBA Water Consultants, Inc	Aug Plan	8036 · Hydrology - Flannery	3,406.80
2095	BBA Water Consultants, Inc	General	8030 · Hydrology	2,187.48
2095	BBA Water Consultants, Inc	General	8033 · Hydrology -- Martin # 1 & 2	87.50
				<u>13,659.52</u>

SILT INTERCONNECT

Num	Name	Memo	Account	Amount
591	General Fund 1414008103	3rd Qtr Reimbursement	8100 · Rent--Office Space Proration	338.75
591	General Fund 1414008103	3rd Qtr Reimbursement	8200 · Personnel Service Proration	1,648.75
591	General Fund 1414008103	3rd Qtr Reimbursement	8400 · Directors Fees Proration	318.50
591	General Fund 1414008103	3rd Qtr Reimbursement	8300 · Accounting Fees Proration	550.75
592	BBA Water Consultants, Inc.	general	7802 · Hydrology	1,055.00
				<u>3,911.75</u>

GRAND TOTAL

123,017.81

Sept

Num	Name	Memo	Account	Amount
DD1176	Keenan, Tamara S	Direct Deposit	5221 · Salary	2,720.34
5798	Couey, W. Kelly		5020 · Director Fees	197.30
DD1177	Hays, Christopher M	Direct Deposit	Wages	1,767.53
DD1178	Jankovsky, Tom	Direct Deposit	5020 · Director Fees	680.10
DD1179	Mollman, Brad	Direct Deposit	5020 · Director Fees	371.62
5799	Potter, Samuel		5020 · Director Fees	959.50
DD1180	Treese, Christopher J	Direct Deposit	5020 · Director Fees	261.40
5800	Bookcliff Professional Building, LLC		5395 · Rent-Office unit	1,132.18
5800	Bookcliff Professional Building, LLC		5394 · Rent-Prop.Taxes/Ins/Utilities	200.00
5801	All Copy Products, Inc.	Toner	5100 · Office Supplies	253.30
5802	Blair & Associates, P.C.	2024 Audit	5180 · Audit Preparation	9,100.00
5803	Align Multimedia, LLC	14027	5397 · Website	75.00
5804	Olszewski & Massih, P.C.	General	5280 · Legal	214.50
5805	Mountain Valley Technology, Inc	New Computer	5390 · Telephone & Internet	1,914.89
5806	Barnes, Pearson & Rudow, PC	Financials - Sept	5150 · Accounting	825.00
eft	Capital One, F.S.B.	Comcast	5390 · Telephone & Internet	292.44
eft	Capital One, F.S.B.	Zoom	5390 · Telephone & Internet	18.37
eft	Capital One, F.S.B.	Postage	5300 · Postage/Box Rent/Etc.	20.99
eft	Capital One, F.S.B.	Shredding	5100 · Office Supplies	80.00
eft	Edward Jones		2227 · Simple IRA Payable	119.24
eft	Edward Jones		2227 · Simple IRA Payable	278.22
eft	Electronic Federal Tax Payment System	84-0976632	2205-FICA/MED/FWT Payable	1,785.74
				<u>23,267.66</u>

GENERAL STORED WATER

Num	Name	Memo	Account	Amount
2825	Olszewski & Massih, P.C.	CRWCD	7047 · Legal-General	146.25
2825	Olszewski & Massih, P.C.	Martin Diligence	Legal - Martin Diligence	224.25
2825	Olszewski & Massih, P.C.	Area A	7047 · Legal-General	292.50
2825	Olszewski & Massih, P.C.	Contracts	7047 · Legal-General	1,043.25
2826	BBA Water Consultants, Inc.	General	7032 · Hydrology-General	3,668.86
				<u>5,375.11</u>

CRYSTAL RIVER

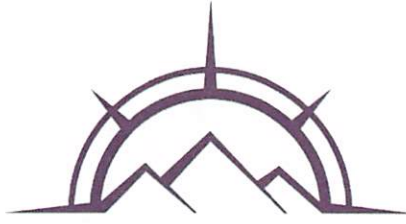
Num	Name	Memo	Account	Amount
1016	BBA Water Consultants, Inc		Hydrology	5,621.25
1017	Olszewski & Massih, P.C.		Legal	516.75
				<u>6,138.00</u>

FOURMILE CREEK

Num	Name	Memo	Account	Amount
2096	BBA Water Consultants, Inc	Aug Plan	8036 · Hydrology - 4mile aug plan	306.25
2096	BBA Water Consultants, Inc	General	8030 · Hydrology - 4mile creek general	1,312.50
2096	BBA Water Consultants, Inc	General	8033 · Hydrology -- Martin # 1 & 2	175.00
2097	Olszewski & Massih, P.C.	General	8050 · Legal-General(include Zilm)	1,628.25
				<u>3,422.00</u>

GRAND TOTAL

38,202.77



Barnes Pearson & Rudow PC

Guiding you beyond tax season

August 18, 2025

Board of Directors
West Divide Water Conservancy District

We appreciate the opportunity to assist you with the preparation of the 2026 budget for the West Divide Water Conservancy District. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

The budget preparation will encompass the following funds:

1. General Fund
2. General Stored Water
3. Silt Interconnect
4. Four Mile
5. Crystal River

*\$ 180 pln rate
not to exceed
\$ 4950*

We will prepare the following with respect to your budgets:

1. We will prepare the budget in a format acceptable to the Division of Local Governments.
2. We will perform the calculations relating to the specific revenue limitations - TABOR limitations and the 5.5% limitation.
3. We will provide Tammy with a format for completing the 2026 budget column with draft figures.
4. Once we receive the budget numbers from Tammy, we will input those in to the budget worksheet and will supply a draft budget for review and discussion at the October Board meeting.
5. A final budget will be submitted for approval at the December Board meeting. This will be subject to the final review of updated valuations that are generally received from the counties at the beginning of December.

West Divide Water Conservancy District (WDWCD) will prepare the following:

1. Tammy will supply the 2026 budget numbers for our input into the draft for Board review.
2. WDWCD will prepare the notification for the public notice.
3. Once the budget is final, WDWCD will complete all other required forms and submit the appropriate documentation to the respective counties and state.

Fees for the above listed services will be based upon the amount of time required at our standard billing rate plus out-of-pocket expenses. All invoices are due and payable upon presentation.

We will be pleased to discuss this letter with you at any time. If the forgoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to us.

Sincerely;

Barnes, Pearson & Rudow, PC

Approved:


Board Member Signature

Samuel B. Brown
Printed Name Title

President 10/16/25
Date



August 13, 2025

Blair and Associates, P.C.
105 SE Frontier Ave., Suite A
Cedaredge, Colorado 81413

This representation letter is provided in connection with your audit of the financial statements of West Divide Water Conservancy District, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of August 13, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 5, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have appropriately identified, recorded, and disclosed all leases in accordance with [GASBS No. 87](#) .
- 25) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with [GASBS No. 91](#) .
- 26) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with [GASBS No. 96](#) .

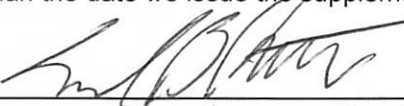
- 27) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 30) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements include all fiduciary activities required by [GASBS No. 84](#) , as amended.
- 34) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended.
- 35) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 41) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 42) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 44) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

47) With respect to the supplementary information:

a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

aa) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: 
Title: 10/16/2025

Signature: Tammy Sk
Title: office manager